

ABSTRACT OF THE DISCLOSURE

There is closed a semiconductor device which comprises a semiconductor substrate including an SOI region where a first insulating film is buried, and a non-SOI region, the semiconductor substrate being provided with a boundary region formed between the SOI region and the non-SOI region and having a second insulating film buried therein, the second insulating film being inclined upward from the SOI region side toward the non-SOI region side, the second insulating film having a thickness smaller than the thickness of the first insulating film and being tapered from the SOI region side to the non-SOI region side, a pair of element isolating insulating regions separately formed in the non-SOI region of semiconductor substrate and defining element regions, a pair of impurity diffusion regions formed in the element regions, and a gate electrode formed via a gate insulating film in the element region of the semiconductor substrate.